

# **EXHIBIT A**

IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF TEXAS  
AUSTIN DIVISION

HITUL GANDHI, individually, and on behalf of §  
a class of others similarly situated, §

Plaintiffs, §

v. §

Case No. 1:08-cv-00248

DELL INC., §

and §

DELL MARKETING USA L.P., §

Defendants. §

**DECLARATION OF AMY MAI ATSUMI**

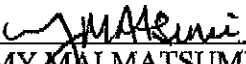
1. My name is Amy Mai Atsumi. I am over the age of 21 years and am fully competent to make this declaration. I have personal knowledge of the facts contained in this declaration, and those facts are true and correct.
2. I am employed by Dell Marketing USA L.P. as Human Resources/Senior Manager. I have been responsible for the human resources function in the Oklahoma City facility since I arrived in Oklahoma City on February 7, 2007 through February 16, 2009. Up until January 31, 2008 there were sales representatives in both the consumer sales area and those who sell to business customers. I am familiar with both the consumer sales organization and the non-consumer sales organizations. I am also familiar with the jobs of ISRs, which is the job family for employees who are plaintiffs in the Norman lawsuit which focuses on consumer sales and with the jobs of ISRs and TSRs, which are the focus of the Gandhi lawsuit. The term business sales representative that is used by plaintiffs in the Gandhi lawsuit is not a term that is used by Dell.
3. Non-consumer sales representatives received a fixed weekly salary each week and were paid overtime at a fluctuating rate for additional time worked beyond forty hours a week. If a sales representative worked any time in a given work week, he or she would receive his or her full, fixed weekly salary. No deductions were made from sales representatives' salaries. This is true even if a sales representative was out of vacation or other paid time off.
4. Dell employees received training and information about how they were to be compensated.

5. Prior to accepting a job with Dell, non-consumer sales representatives were interviewed, received an offer packet, and attended an offer session where they were told that their position was classified as "salaried non-exempt" and that their weekly salary was intended to compensate them for all hours worked with overtime paid at a half-time rate.
6. The training materials attached as Exhibit F to Plaintiffs' Factual Appendix (and attached hereto for convenience as Attachment 1) are representative of training materials that would have been presented to non-consumer sales representatives and demonstrate that sales representatives received detailed information regarding how they were paid. The training materials attached to this declaration as Attachment 2 are representative of training materials that would have been presented to non-consumer sales representatives and demonstrate that sales representatives received detailed information regarding Kronos and how to cancel the automatic lunch deduction in Kronos if they worked through lunch. The training materials attached to this declaration as Attachment 3 are representative of training materials that would have been presented to non-consumer sales representatives and demonstrate the different compensation plans that applied to different jobs in the Small and Medium Business Unit.
7. The proper fluctuating workweek calculation was always used when Dell paid sales representatives. No sales representative was ever improperly paid under the fluctuating work week.
8. In addition to different management, different HR support groups, and different training support groups (many of which would differ from business unit to business unit) representatives in the business groups would differ from the consumer group in other significant ways:
  - Although both consumer and non-consumer sales representatives' time is recorded in Kronos, there are significant differences. Non-consumer sales representatives at all times were responsible for manually entering their time and were able to correct any inaccurate time entry. By contrast, after November 1, 2005 consumer sales representatives, were unable to manually enter their time, instead it was automatically entered for them. If a time entry needed to be corrected, consumer representatives did not have the ability to do so, but had to go through their managers or payroll.
  - No or extremely limited use of pre-shift huddles
  - Non-consumer sales are less seasonal in nature
  - Not all non-consumer sales representatives are controlled by Call Center Operations
  - Sales mix ratios (base to quota compensation ratio)
  - Different performance metrics
  - Type of products sold and required product knowledge, experience and training
  - Account management processes and customer engagement procedures
  - Non-consumer sales representatives have always been paid as salaried non-exempt and paid on the basis of a fluctuating workweek Consumer sales representatives were converted to hourly between May 14 and October 29, 2007

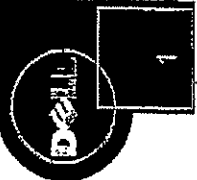
- All consumer sales representatives are transactional. A substantial number of non-consumer sales representatives are relational.
9. Non-consumer sales representatives had the ability to modify their reported work time after a pay period closed in Kronos via a WOW request.

I declare under penalty of perjury that the foregoing is true and correct.

EXECUTED on February 26, 2009

  
\_\_\_\_\_  
AMY MAI MATSUMI

# **ATTACHMENT 1**



# Salaried Non-Exempt Pay Calculation

- Weekly Salary (paid bi-weekly) paid regardless of number of hours worked
- Overtime Premium for all hours worked over 40 in a given week – paid at .5 X regular rate of pay for the week
- Regular Rate of Pay = Weekly Salary / # of Hours worked that week
- OT Premium = OT Hours worked X .5 X Regular Rate of Pay
- Total Pay = Weekly Salary + OT Premium

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# **Salaried Non-Exempt Pay Calculation**

- Week 1
- Weekly Salary = \$450
- 38 Hours Worked
- Pay = \$450 (receive salary regardless of # of hours worked)

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# Salaried Non-Exempt Pay Calculation

- Week 2
- Weekly Salary = \$450
- 36 Hours Worked
- 8 Vacation hours
- Pay = \$450 (receive salary regardless of # of hours worked)
- Vacation and Holiday time does not count as time worked for the purposes of calculating OT

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# Salaried Non-Exempt Pay Calculation

- Week 3
- Weekly Salary = \$450
- 45 Hours Worked
- Pay = \$475 (\$450 salary + \$25 OT premium)
- Regular Rate of Pay = \$450 (Weekly Salary) / 45 hours  
(Hours Worked) = \$10/hour
- Overtime premium = 5 (Overtime hours worked) x .5 x  
\$10 (Regular Rate of Pay) = \$25

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# Salaried Non-Exempt Pay Calculation

- Week 4
- Weekly Salary = \$450
- 50 Hours Worked
- Pay = \$495 (\$450 salary + \$45 OT premium)
- Regular Rate of Pay = \$450 (Weekly Salary) / 50 hours  
(Hours Worked) = \$9/hour
- Overtime premium = 10 (Overtime hours worked) x .5 x  
\$9 (Regular Rate of Pay) = \$45

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Two separate calculations are used to capture the total overtime premium. One is for base salary (see below) and one is for incentive pay (see next slide).

To understand the "*time and a half*" calculation, remember you are already paid for your *time* in your biweekly salary paycheck. The additional payment for the "*half*" is reflected below and paid in addition to your regular salary paycheck.

**Calculation: Base Pay Overtime**

SRIB Annual TTC: \$28,180

Bi-weekly base salary: \$860.77

Weekly base salary: \$430.39

Total hours worked in week 1: 45 = 5 hours of OT

1.  $\$430.39 \text{ (weekly base salary)} / 45 \text{ (total hours worked)} = \$9.57 \text{ (regular rate of pay)}$
2.  $5 \text{ (overtime hours)} \times .5 \text{ (overtime rate or the "half")} \times \$9.57 \text{ (regular rate of pay)} = \$23.93$   
(base pay overtime premium for one week)

**NOTE: The base salary overtime premium is calculated weekly based on total hours worked and is paid on a bi-weekly basis.**

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**Calculation: Incentive Overtime**

SRIB Annual TTC: \$28,180

Quarterly Incentive Earned: \$1,450 (\$5800/4 quarters)

Total hours worked in quarter: 585 (assuming 45 hours/week in 13 week period) or 65 hrs of OT

1. \$1,450 (Incentive earned)/585 (total hours worked) = \$2.48 (regular rate of pay)
2. 65 (overtime hours/qtr) x .5 (overtime rate or the "half") x \$2.48 (regular rate of pay) = \$80.60 (incentive overtime premium)

**NOTE:** The incentive overtime premium is calculated at the completion of a Dell fiscal quarter. It is based on total hours worked and incentive pay earned during the quarter. This is paid after commissions have been paid for the last month of the quarter.

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# **ATTACHMENT 2**

# KRONOS

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Kronos Workforce Central

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[Favorites](#)
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[Back](#)
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[Home](#)
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[Favorites](#)
[Media](#)

Address: <http://kronos.us.dell.com/wfc/login>



## Workforce Central®

Version 5.0

NT Logon (lowercase):

NT Password:

1. Employees will access Kronos via the Kronos icon available in the application folder on Citrix
2. Employees will log on using Americas NT log on name and NT password (user name must be all lower case i.e. john\_smith)

Apple Virtualizer Virtualizer Started

Local Interface









# Kronos

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Kronos Workforce Central

File Edit View Favorites Tools Help

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Address <http://2wvmkronos/wfc/portal>

KRONOS

Log On

My Information

My Timecard

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Help

My Timecard

Employee ID: 12345678

Name: J. D. Smith

Time Period: Next Pay Period

Save | Actions | Punch | Amount | Approvals | Reports

Date	Time	Amount	Approvals	Reports
Sat 4/30	8:00AM			
	5:00PM			

Note: Kronos will automatically deduct an hour for lunch after the 6<sup>th</sup> worked hour.

\* Kronos will default to the AM hour for all punches in the timesheet, so employees need to identify the PM hour by inputting a "p" or "pm" after inputting the hour of the punch.

\* Do not insert periods between am or pm.

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# Kronos

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Kronos Workforce Central Time and Attendance Explorer

Search: [ ]

Time: [ ]

Log off

My Information  
My Timecard  
My Reports  
My Links  
Help

Save | Actions | Punch | Amount | Approvals | Reports

	Date	Pay Code	Amount	8:00AM	5:00PM	8:00	8:00	8:00
1	Mon 4/18							8:00
2	Tue 4/19							8:00
3	Wed 4/20							8:00
4	Thu 4/21							8:00
5	Fri 4/22							8:00
6	Sat 4/23							8:00
7	Sun 4/24							8:00
8	Mon 4/25							8:00
9	Tue 4/26							8:00
10	Wed 4/27							8:00
11	Thu 4/28							8:00
12	Fri 4/29							8:00
13	Sat 4/30							8:00
14	Sun 5/01							8:00

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After saving your time, Kronos will calculate your hours for that day. Notice in this example that 8 hours is reflected. If you have worked through your lunch hour, move to step 2 to reflect the additional hour.

# Kronos

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EDIT PUNCH



Date: 04/07/2005

Time (hh:mm): 5:00PM

Rounded Time:

Time Zone: <None>

Override: Out Punch

Cancel Deductions: <None>

Exceptions: <None>  
30 Lunch Deduct  
60 Lunch Deduct  
No Lunch Deduct  
All

Comments:

Canceling the Auto Lunch  
Deduction - Employee working  
through lunch

Select "All" under  
Cancel Deduction,  
then Okay.

Cancel

Cancel

Help

Java Applet Window

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# Kronos

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File Edit View Favorites Tools Help

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Address <http://12wvnikronos/wfc/portal>

Go Links

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Log Off

My Information

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Help

My Timecard

Last Updated: 4/10/09

Name &amp; ID:

Time Period: [New Pay Period](#)

Save | Actions | Punch | Amount | Approvals | Reports

Date	Punch	Amount	Approvals	Reports	8:00AM	5:00PM	9:00	9:00	9:00	9:00
Mon 4/18										9:00
Tue 4/19										9:00
Wed 4/20										9:00
Thu 4/21										9:00
Fri 4/22										9:00
Sat 4/23										9:00
Sun 4/24										9:00
Mon 4/26										9:00
Tue 4/28										9:00
Wed 4/27										9:00
Thu 4/28										9:00
Fri 4/29										9:00
Sat 4/30										9:00
Sun 5/01										9:00

Totals &amp; Schedule

[Activities](#) [Aidits](#)

All

v

Approved: 4/10/09 10:00 AM

Note: Once you hit save after the update, the hours calculated for working the shift without a lunch will be reflected. The out punch will be outlined in red signifying an edit was made.



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# Kronos

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File Edit View Favorites Tools Help

Back Search Favorites Media

Address http://2wvmtkronos/wfc/portal

Go

KRONOS

Log Off

My Information

My Timecard

My Reports

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Help

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Home

Home

Time Period: Let Pay Period

Save Actions Punish Amount Approvals Reports

Date	Punish	Amount	Approvals	Reports	Transfer	Out	In	Transfer	Out	Shift	Day
Mon 4/18						6:00PM				8:00	8:00
Tue 4/19	Vacation Pay		6:00								8:00
Wed 4/20											
Thu 4/21											
Fri 4/22											
Sat 4/23											
Sun 4/24											
Mon 4/25											
Tue 4/26											
Wed 4/27											
Thu 4/28											
Fri 4/29											
Sat 4/30											
Sun 5/01											

Totals &amp; Schedule

Activities

Note: If missing only a partial day, you will log the time worked in the "In" and "Out" fields on the line next to the date. To add time away from work for the remaining part of the day, click on the arrow located before the date, to insert a line. You may then record your time away using the appropriate pay code. Your accrual allowances (vac, pba) can easily be viewed by selecting the appropriate tab from your timecard.



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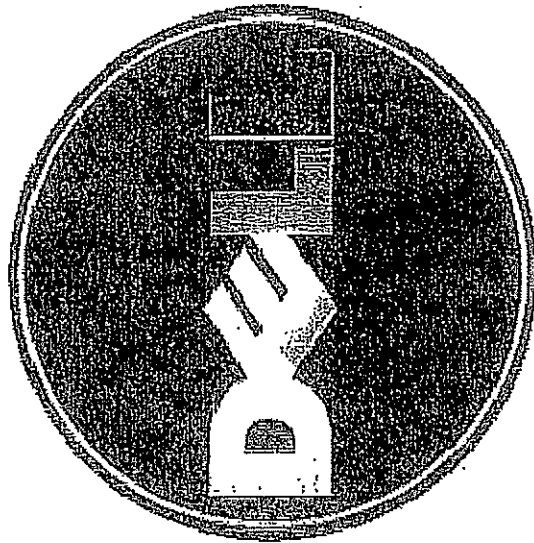
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# **ATTACHMENT 3**



# Q2 FY09 SMB SALES COMPENSATION PLAN



## Americas Compensation & Benefits

*Effective June 2, 2008*

"Dell reserves the right to amend, change, cancel or make exceptions to these rules at its discretion. Changes or modifications may be made before, during, or after a period for which incentive compensation is paid, except where prohibited by law. Dell also reserves the right to reduce, modify, or withhold incentive compensation based on an individual's performance or conduct, or because of management modification due to business circumstances. Such changes may result in an increase or decrease of incentive compensation for any period. These rules do not alter the at-will nature of your employment with Dell."

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  - Plan Overview ASGr, BSDr, & MMD
  - Plan Overview BSDD & S&P Sales Representatives & Sales Manager
  - Plan Overview BSDD & S&P RSM
  - Plan Mechanics – Sales Representatives & Sales Manager
  - Plan Mechanics Strategic Component – RSM
- Performance Measures by Job (Plan Grid)
- Appendix A
  - Coach / Coach Manager Plan
  - Payout Examples of Sales Maker Acceleration Grid
  - SPIF Overview
  - Glossary

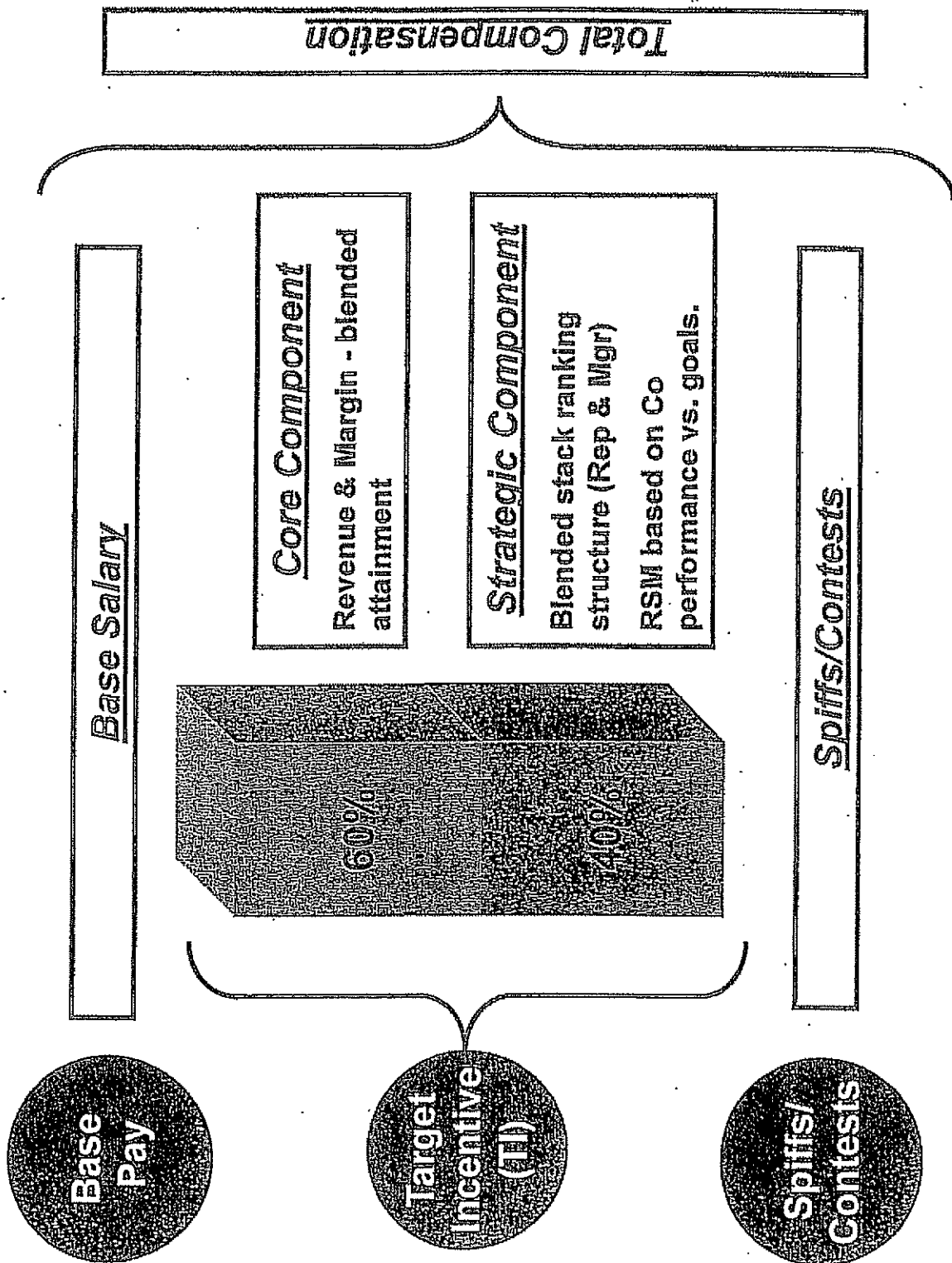
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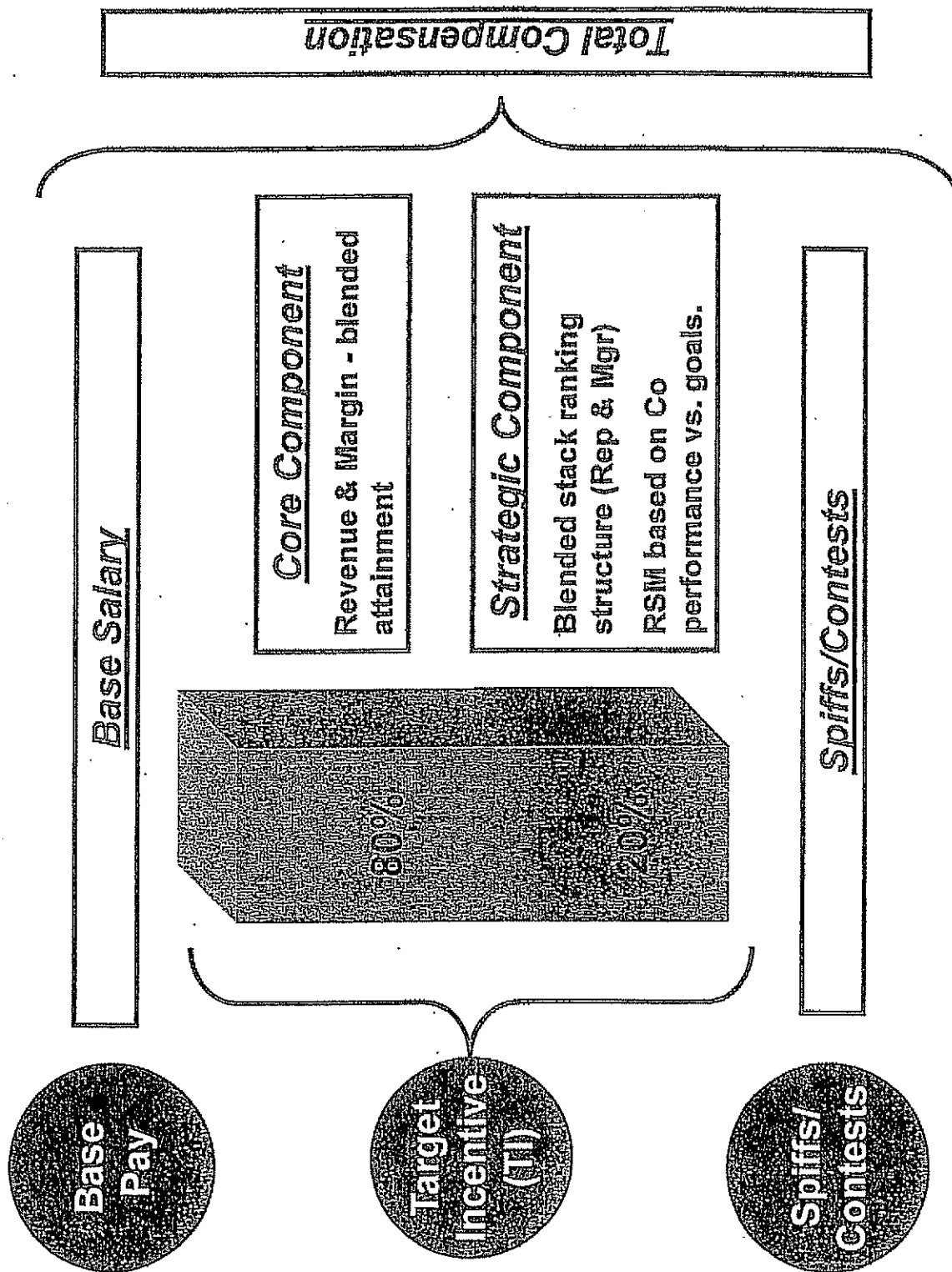


# COMPENSATION PLAN OVERVIEW (ASGT & BSDT) SALES REPS, LORS, SALES MANAGERS, & RSMS





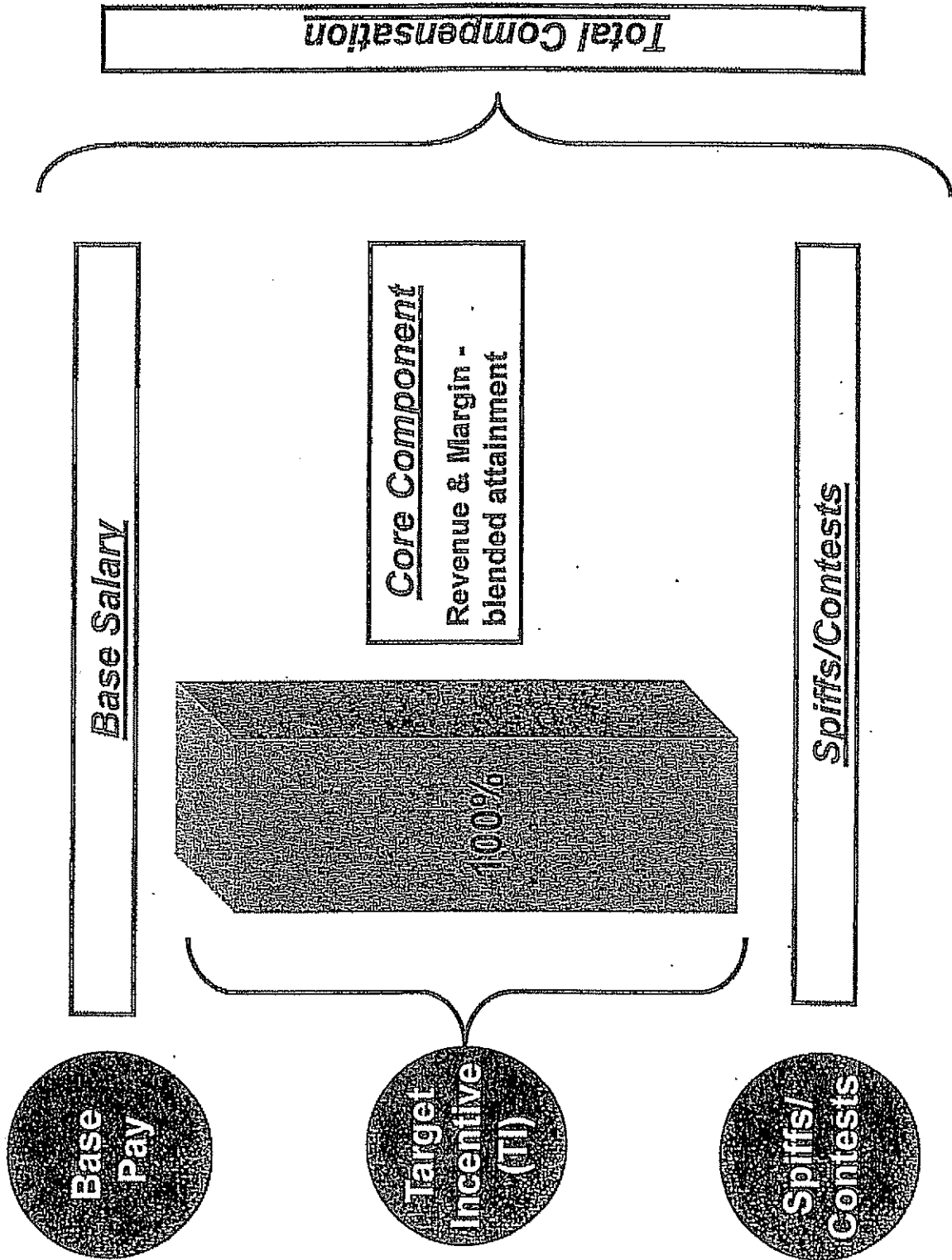
# COMPENSATION PLAN OVERVIEW (ASGR & BSDR) SALES REPS, SALES MANAGERS, & RSMS



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# COMPENSATION PLAN OVERVIEW (BSD & S&P) SALES REPS & SALES MANAGERS

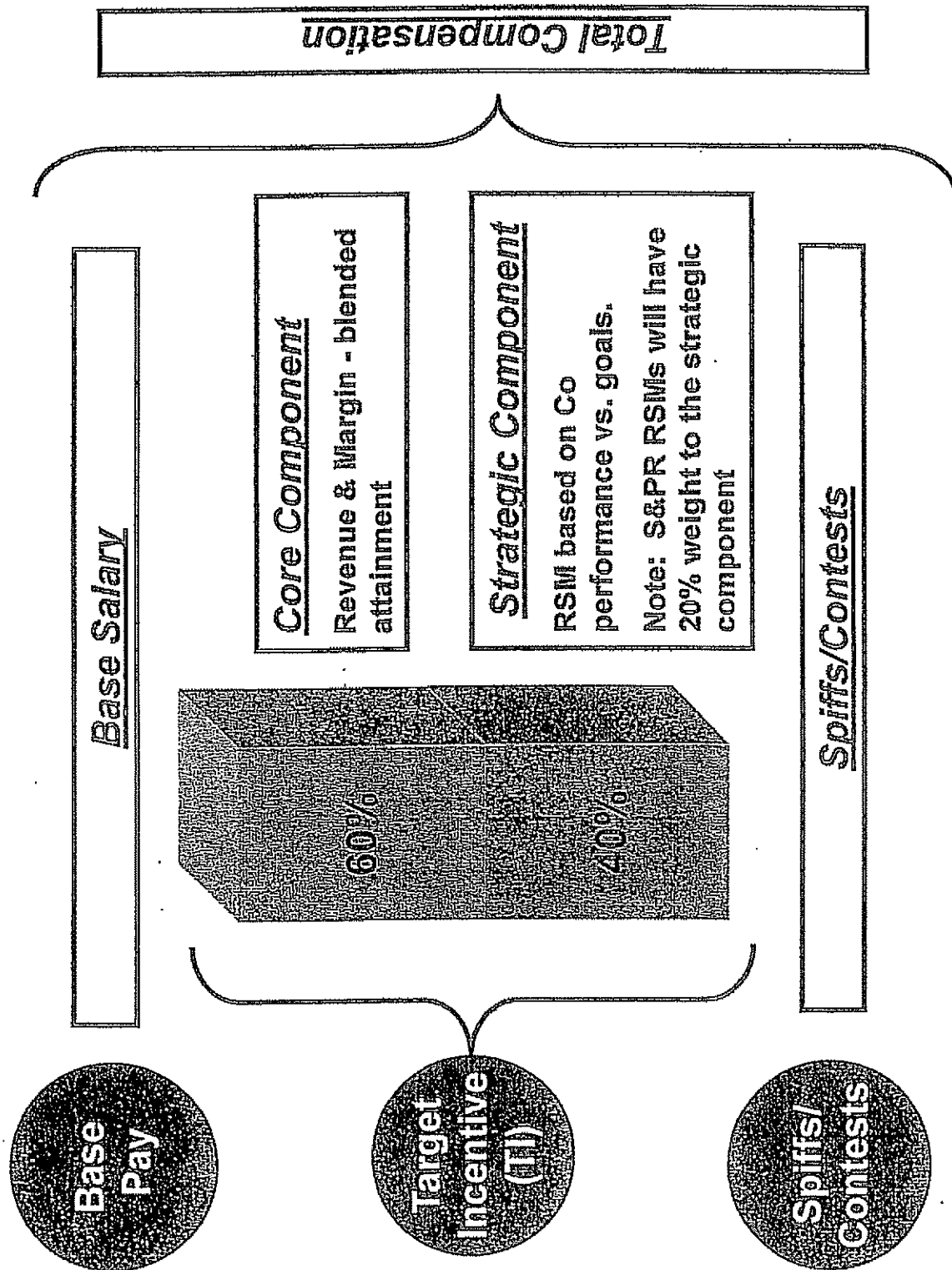


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# COMPENSATION PLAN OVERVIEW (S&P & BSD) RSMS



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# PLAN MECHANICS – CORE (ATTAINMENT) COMPONENT SALES REPS & SALES MGRS

## Overview: Two metric plan - Revenue and Margin.

Shipped revenue and margin sales volumes for the fiscal month are compared against the month's revenue and margin goals to determine blended attainment.

Acceleration applied after achievement of 100% blended attainment.

### Blended Attainment=

$$(\text{Actual Revenue/Attainment} \times \text{wgt} \%) + (\text{Actual Margin/Attainment} \times \text{wgt} \%)$$

Example Performance	Revenue Quota	Revenue Volume	Revenue Attainment	Margin Quota	Margin Volume	Margin Attainment
Rep	\$100,000	\$120,000	120%	\$25,000	\$25,000	100%

Example Payout	Revenue Attainment (50%)	Margin Attainment (50%)	Blended Attainment	Acceleration >100%	Final Attainment
SRIB	120%	100%	110%	2X	120%
SRI	120%	100%	110%	4X	140%
Mgr	120%	100%	110%	4X	140%

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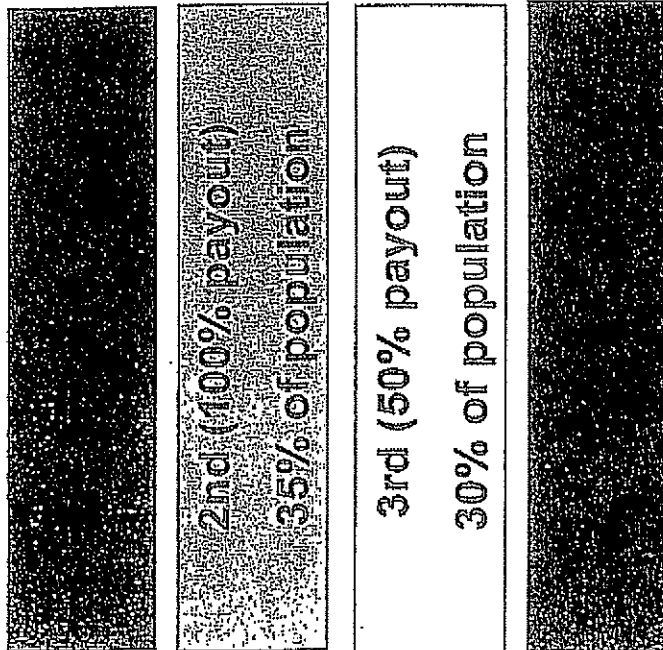




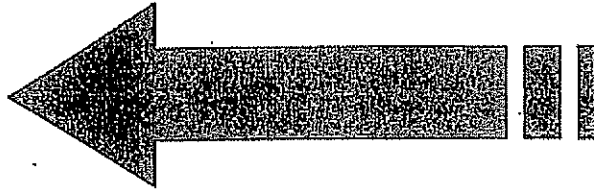
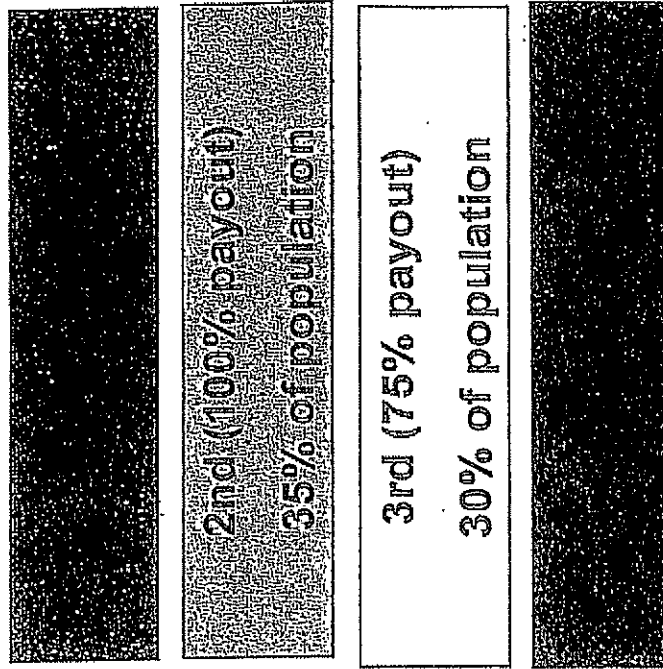
# **PLAN MECHANICS – STRATEGIC (STACKS) COMPONENT SALES REPS & SALES MANAGERS**

- ☐ Payout Eligibility: You must hit 80% attainment in order to be eligible for the strategic (stacks) component payout.

## **Rep Payouts**



## **Sales Mgr Payouts**



- ☐ Please review the Policy & Plan Administration page for more detail on the strategic component process, eligibility, & administration guidelines.



## PLAN MECHANICS – STRATEGIC COMPONENT RSMs

- ☐ BSDt RSMs payout determined by Co 04 performance in Revenue and Margin Results vs. Quarterly performance goals
- ☐ BSDr RSMs payout determined by Co 08 performance in Revenue and Margin Results vs. Quarterly performance goals.
- ☐ MMD RSMs payout determined by Co 05 performance in Revenue and Margin Results vs. Quarterly performance goals
- ☐ S&P RSMs payout determined by TOTAL SMB S&P performance in Revenue and Margin results vs. Quarterly performance
- ☐ ASG RSMs payout determined by TOTAL SMB ASG performance in Revenue and Margin results vs. Quarterly performance
- ☐ Payouts will be quarterly. Must achieve 90% attainment to be eligible for strategic component

BLENDed ATTAINMENT	PAYOUT
130% plus	325%
100.1% - 129.9%	7.5X for % > 100%
100%	100%
50.1% - 99.9%	(Attain – 50%) * 2x
Below 50%	0%

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# PERFORMANCE MEASURES BY JOB (PLAN GRID) ASG BSD & MMD

Segment	Plan	Pay Mix	Plan Components & Weightings		
			Core		Strategic
			ENT Revenue	ENT Margin	Metrics
ASG - BSDr	TSR	60/40	80%	20%	Stack
ASG - BSDr	ARB TSR	60/40	100%	0%	Stack
ASG - BSDr	TSR MGR	60/40	80%	20%	Stack
ASG - BSDr	TSR Barracuda	60/40	80%	20%	Stack
ASG - BSDr	TSR Shark	60/40	80%	20%	Stack
ASG - BSDr	TSR S/B MGR	60/40	80%	20%	Stack
ASG - BSDr	TSR	60/40	80%	20%	Stack
ASG - BSDr	TSR MGR	60/40	80%	20%	Stack
ASG - MMD	TSR	60/40	80%	20%	Stack
ASG - MMD	TSR MGR	60/40	80%	20%	Stack



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# PERFORMANCE MEASURES BY JOB (PLAN GRID) ASG BSD & MMD

Segment	Plan	Pay Mix	Plan Components & Weightings		
			Core		Strategic
			ENT Revenue	ENT Margin	Metrics
ASG - POS	Retail POS - BSDT	60/40	80%	20%	Stack
ASG - SME	EMC SME (quarterly)	60/40	50%	50%	Stack
ASG - SME	OEM SME	80/20	80%	20%	
ASG - Services	TRANS STSR	80/20	Monthly. 100% NW install/assessment rev		
ASG - Services	REL STSR	80/20	Quarterly. 100% Installs, assessments, DPS, PESS		
ASG - EqualLogic	AE/PRODUCT SPECIALIST (quarterly)	60/40	50%*	50%	N/A
ASG - EqualLogic	SC (quarterly)	70/30	50%*	50%	N/A
ASG RSM	RSM	60/40	80%	20%	Qtrly. Revenue & Margin Results (ASG)

\* Storage Revenue - Storage Revenue includes: EqualLogic, PowerVault, EMC Black + DBOs).  
Excluded: EMC Purple and EMC Software, including Celer, Centerra, Connectrix and Legato.

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# PERFORMANCE MEASURES BY JOB (PLAN GRID) BSDR

Segment	Plan	Pay Mix	Plan Components & Weightings		
			Core		Strategic
			Revenue	Margin	Metrics
BSDr - Inside Reps	RSR	60/40	50%	50%	Stack
BSDr - Inside Reps	RSR MGR	60/40	50%	50%	Stack
BSDr - Inside Reps	LOR	60/40	50%	50%	Stack
BSDr - Inside Reps	LOR MGR	60/40	50%	50%	Stack
BSDr - Inside Reps	Shark / Barracuda	60/40	70%	30%	Stack
BSDr - Inside Reps	Shark / Barracuda MGR	60/40	70%	30%	Stack
BSDr - Inside Reps	RSM	60/40	50%	50%	Qtrly. Revenue & Margin Results (Co. 08)

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# PERFORMANCE MEASURES BY JOB (PLAN GRID) BSDT & BSDD

Segment	Plan	Pay Mix	Plan Components & Weightings		
			Core		Strategic
			Revenue	Margin	Metrics
BSDt - Inside Reps	NQ SRIB	80/20	50%	50%	Stack
BSDt - Inside Reps	SQ/Assoc/Jaguar - SR IB	80/20	50%	50%	Stack
BSDt - Inside Reps	SQ/Assoc/Jaguar - SR1+	60/40	50%	50%	Stack
BSDt - Inside Reps	BSDD Sales Representative	60/40	50%	50%	N/A
BSDt - Inside Reps	NQ/SQ/Assoc/Jaguar MGR	60/40	50%	50%	Stack
BSDt - Inside Reps	BSDD MGR	60/40	50%	50%	N/A
BSDt - Inside Reps	ARB Telesales	60/40	50%	50%	Stack
BSDt - Inside Reps	ARB MGR	60/40	50%	50%	Stack
BSDt - Inside Reps	Coach	60/40	50%	50%	Stack
BSDt - Inside Reps	Coach Manager	60/40	50%	50%	Stack
BSDt - Inside Reps	RSM	60/40	50%	50%	Qtrly. Revenue & Margin Results (Co. 04, 12)

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# PERFORMANCE MEASURES BY JOB (PLAN GRID)

## MMD

Segment	Plan	Pay Mix	Plan Components & Weightings			
			Core		Strategic	
			Revenue	Margin	Metrics	
MMD - Inside Reps	Development - ISR	60/40	50%	50%	Stack	
MMD - Inside Reps	Development - Mgr	60/40	50%	50%	Stack	
MMD - Inside Reps	Development - RSM	60/40	50%	50%	Qtrly. Revenue & Margin Results (Co. 05)	
MMD - Inside Reps	Acquisition - ISR	60/40	70%	30%	Stack	
MMD - Inside Reps	Acquisition - Mgr	60/40	70%	30%	Stack	
MMD - Inside Reps	Acquisition - RSM	60/40	70%	30%	Qtrly. Revenue & Margin Results (Co. 05)	
MMD - Inside Reps	S&P - ISR	60/40	50%	50%	Stack	
MMD - Inside Reps	S&P - Mgr	60/40	50%	50%	Stack	

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# PERFORMANCE MEASURES BY JOB (PLAN GRID) S&P - BSDR

Segment	Plan	Pay Mix	Plan Components & Weightings		
			Core		Strategic
			S&P Revenue	S&P Margin	Metrics
S&P - BSDr	S&P BSDr	60/40	50%	50%	N/A
S&P - BSDr	S&P BSDr MGR	60/40	50%	50%	N/A
S&P - BSDr	S&P RSM	60/40	50%	50%	Qtrly. Revenue & Margin Results (Co. 08 or Co 05)
S&P - Acquisition	S&P LOR	60/40	50%	50%	N/A
S&P - Acquisition	S&P ACQ	60/40	50%	50%	N/A
S&P - Acquisition	S&P LOR MGR	60/40	50%	50%	N/A
S&P - Acquisition	S&P Acquisition MGR	60/40	50%	50%	N/A
S&P - RSA Specialists	S&P RSA	60/40	50%	50%	N/A
S&P - Hardware Specialists	S&P Hardware	60/40	70%	30%	N/A
S&P - Software Specialists	S&P Software	60/40	70%	30%	N/A
S&P - Software Specialists	S&P Software MGR	60/40	70%	30%	N/A

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# PERFORMANCE MEASURES BY JOB (PLAN GRID) S&P BSDT

Segment	Plan	Pay Mix	Plan Components & Weightings		
			Core		Strategic
			S&P Revenue	S&P Margin	Metrics
S&P - BSDT	ASAP Sales Makers	80/20	70%	30%	N/A
S&P - BSDT	S&P Queue - SRIB	80/20	50%	50%	N/A
S&P - BSDT	S&P Queue - SRI+	60/40	50%	50%	N/A
S&P - BSDT	S&P Queue MODEL - SRIB	80/20	50%	50%	N/A
S&P - BSDT	S&P Queue MODEL - SRI+	60/40	50%	50%	N/A
S&P - BSDT	S&P LOR SRIB	80/20	50%	50%	N/A
S&P - BSDT	S&P LOR SRI+	60/40	50%	50%	N/A
S&P - BSDT	S&P Software	60/40	70%	30%	N/A
S&P - BSDT	Coach	60/40	70%	30%	N/A
S&P - BSDT	S&P Queue MGR	60/40	50%	50%	N/A
S&P - BSDT	S&P Queue MODEL MGR	60/40	50%	50%	N/A
S&P - BSDT	S&P LOR MGR	60/40	50%	50%	N/A
S&P - BSDT	S&P RSM	60/40	50%	50%	Qtrly. Revenue & Margin Results (Co. 04, 12)



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## APPENDIX A

- SPIF/Contests Overview
- Glossary
- Plan Overview – Coach & Coach Manager
- Examples of Sales Maker Acceleration Grid

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## APPENDIX A: SPIFS/CONTESTS

### The Below Eligibility Requirements apply to SPIFs/Contests:

- ☐ Only regular, full-time Dell sales employees are eligible for SPIFs, sales contests, and recognition programs. Only inside sales reps and inside sales managers will be eligible for SPIFs.
- ☐ Interns, temporary and contract workers are not eligible for SPIFs, sales contests, and recognition programs.
- ☐ An intern or temporary or contract worker who is hired as a regular Dell employee becomes eligible for SPIFs, sales contests, and recognition programs as of the date of hire.
- ☐ Participation in any sales incentive program while employed by Dell, Inc. does not constitute a contract of employment between the employee and Dell. Employment at Dell remains on an at-will basis.
- ☐ Employees who resign or leave Dell prior to payout are not eligible for the SPIF or contest.

### SPIF/Contest Payout Rules:

- ☐ Sales reps with core attainment less than 80% will not receive a SPIF payout.
- ☐ SPIFs will only be available to inside sales reps and inside sales managers.
- ☐ Guarantees and floors only apply to COIN\$ attainment; they do not apply to SPIF calculations and payouts.
- ☐ Per the discretion



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## APPENDIX A: GLOSSARY

- ACQ – Acquisition
- ASG - Advanced Systems Group
- BSDR - Business System Division Relationship
- BSDT - Business System Division Transactional
- DEV - Development
- LOR – Large Order Rep
- MMD – Mid Markets Division
- NU – New Queue
- RSM – Regional Sales Manager
- S&P – Software and Peripherals
- SQ – Super Queue
- TI – Targeted Incentive
- TTC – Total Targeted Compensation

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# APPENDIX A: PLAN MECHANICS – COACH & COACH MGR

**Overview:** 2 Metric Plan comprised of assigned sales reps performance in Core & Strategic (Stacks) components.

**Coach Monthly Target Incentive Paid out as a rollup of blended attainments of each coach's assigned focus reps**

Blended Attainment =

$(60\% \times \text{Rep's Core Attainment}) + (40\% \times \text{Rep's Strategic Attainment})$

Coached Reps	Quota Attainment	Stacks Tier	Stacks Attainment	Blended Attainment (60% Core Attainment + 40% Strategic Attainment)
Suzy	90%	1st	200%	134%
Joe	85%	3rd	50%	71%
Betty	105%	1st	200%	143%
Dale	100%	2nd	100%	100%
Bob	95%	3rd	50%	77%
Coach's Attainment				105%

**Coach Managers:** Coach Manager's Target Incentive will be paid as a Rollup attainment of all sales reps coached by each manager's team of coaches.



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# APPENDIX A: PAYOUT EXAMPLES SALES MAKER ACCELERATION GRID

BLENDING ATTAINMENT	PAYOUT
>100%	4X (2X for SRIB)
100%	100%
50.1% - 99.9%	(Attain - 50%) x 2x
Below 50%	0%

Examples				
Revenue Attainment (50%)	Margin Attainment (50%)	Blended Attainment	Acceleration Formula	Final Payout
65%	30%	48%	0%	0%
75%	85%	80%	$(80\% - 50\%) \times 2x$	60%
85%	90%	88%	$(88\% - 50\%) \times 2x$	76%
100%	80%	90%	$(90\% - 50\%) \times 2x$	80%
97%	92%	95%	$(95\% - 50\%) \times 2x$	90%
105%	110%	108%	$((108\% - 100\%) \times 4x) + 100\%$	132%
110%	105%	108%	$((108\% - 100\%) \times 4x) + 100\%$	132%